so far as the Kumbham crop was concerned. The amount of tax payable in money, had to be paid in the past only before the close of Edavam. It was only in the month of Mithunam, when the collection accounts were closed, that proceedings used to be taken against the defaulters. But, under the existing rules, demand notices were issued if and when the payment of any of the instalments of tax was defaulted. That caused great hardship to the ryots. The time for payment of tax in respect of the Kanni crop should therefore be extended up to the end of Makaram and that for payment of the tax in respect of the Kumbham crop should be extended up to the end of Edavam and proceedings should be taken against the defaulters only after the close of Edavam. If this suggestion was not acceptable, the *kist* months should be changed to Vrischikam and Dhanu and Medam and Edavam as in the Quilon Division.

The member next emphasised the need for a Munsiff's Court at Neduvangad and requested that early orders might be issued on the subject.

Lastly, he invited the Dewan to visit the Neduvangad taluk in view to ascertain local conditions.

DEWAN'S REPLY: Mr. Subrahmanya Pillai, I do not think we can alter the number of times in the year during which *kist* has to be paid. But, if the Peishkar will recommend a change of the months, if he considers it necessary, the Government will be prepared to sanction a suitable alteration.

I do not know what the High Court's recommendation is in regard to the opening of a Munsiff's Court at Neduvangad and one of the Secretariat officers has gone to the Secretariat to see if there are any files on the subject; but I am afraid he may not come back in time for me to reply. So you have to leave it there. (*Laughter.*)

I am not quite sure whether it is my presence in Neduvangad or the benefits that may follow from it that you want. However, I shall come and see you all at Neduvangad. As to what benefits you are going to get, we shall have to wait and see.

5. Revenue Collection.

MR. K. KESAVAN UNNITTAN (*Member, Kunnattur taluk*) spoke about the losses caused to the ryots in following the present mode of recovery of land revenue. He pointed out that, under the existing rules, if the payment of any instalment of tax was not made before the 15th of the *kist* month, demand notices were issued to the *pattadars*, and if the notices were not complied with, the moveable or immoveable properties of the defaulters were attached and sold in auction. In many cases, the lands on which tax was demanded might have been alienated either by sale, mortgage or otherwise and *pokkuvaravu* work might not have been done properly, with the result the persons in actual possession of the land often got no notice of the sale. The service of the notices was also not done according to law.

The fee of four chackrams fixed for a demand notice was high. The member quoted an instance where a notice was issued to a person who had to pay only a tax of 7½ chs. This question was discussed by the Legislative Council in connection with the passing of the Land Revenue budget for 1101 and it was then suggested that the fee should be reduced to one chackram. This amount, in the member's opinion, was much more than the cost of paper and printing and of serving the notice.

The discontinuance of the practice of house to house collection of tax did not in any way appreciably reduce the work of the *pakuthi* staff but really increased their work in other directions. The amount of arrears, the number of demand notices and the cases of attachment under the Revenue Recovery Regulation had increased. The *pakuthi* peon had to go to the house of the defaulter to serve the demand notice and the *Provertikar* to attach the moveable property or to ascertain whether the immoveable property might be attached. The Tahsildar could not spare the time to go to the locality of each land and sell the same with the result the amount of arrears pending collection increased. To get

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through the work, the *pakuthi* staff very often cooked up records against the *pattadars* in accordance with the *tandaper* accounts while the persons in actual possession were different. Disproportionately large extents of land were sold for small arrears. As an instance, the member said that, in the Adur *pakuthi*, an extent of 54 cents of wet land mortgaged for a sum of Rs. 600 had been attached and sold for Rs. 29.

The publication of notices of sale under the Revenue Recovery Regulation at the Taluk and *Pakuthi* Cutcherries and the Police Station, and in the *Government Gazette* was not sufficient. Very few people got down the *Gazette* and a much fewer number took the trouble of going to the Taluk or *Pakuthi* Cutcherry to get information about the sale of properties. The auction sales also were not conducted properly.

In order to remove the defects and difficulties pointed out above, the member suggested the following remedies :—

(1) The number of instalments for paying the *kist* should be reduced to two, the *kist* months being fixed as Vrischikam and Medam every year. Although, there were four *tavanas*, practically the payment of tax was made only in two. The reduction would tend to minimise the work of the *pakuthi* staff and add to the convenience of the ryots.

(2) The *pakuthi* staff should arrange for lists of *pattadars* showing the tax due from them being circulated among them before the 15th of every *kist* month. Payments made in the *Pakuthi* Cutcherries should also be received in the meantime. After that date, the *Provertikar* should go from *kara* to *kara* till the 30th of the month, summon the defaulters, and recover the tax due from them. That would reduce the amount of arrears. Demand notices should be issued only to those who failed to pay tax even then. The fee for a demand notice should be reduced to one chackram.

(3) Moveables should be attached before immoveables were proceeded against. It was only in the case of non-residents in the *pakuthi* that immoveable property would have to be attached. In such cases, the *Provertikar* of the *pakuthi* in which the *pattadar* resided should be requested to recover the tax due. If even this was found impossible, immoveable property might be proceeded against ; but, before doing so, the persons in possession should be given notice of the proposed attachment. In cases of sale of immoveable property, copies of the departmental sheet containing the sale notices should be supplied free to all co-operative societies.

(4) The Tahsildar himself should personally conduct the auction sales. The mistakes and irregularities in procedure attendant on sales would be avoided thereby and the volume of work connected with complaints regarding the auction sales reduced.

(5) The Tahsildars should be invested with magisterial powers to help them in their revenue administration. If this could not be done in the case of all Tahsildars, at least such of them as had only light work as the Kunnattur Tahasildar might be invested with such powers. Formerly, with the help of the Deputy Tahsildar, the Tahsildar was able to do the Revenue, Magisterial and Devaswom work. Now the last item of work had been taken away from the Tadsildar and one more assistant, *viz.*, the Revenue Supervisor, had been given to him.

(6) The Tahsildars should be freed from the work connected with the treasuries, except the duty of verifying the treasury balance on the closing day of each month. On other days they must be free to devote their attention wholly to collection and magisterial work.

(7) The *pakuthi* officers should not be transferred frequently, as such transfer created confusion in the maintenance of the registers and accounts in the *pakuthies*. In some *pakuthies*, there were only one *Provertikar* and one Accountant. The staff in such *pakuthies* should be strengthened wherever necessary.

(8) The pay of the *Provertikar* should be raised to that of the Taluk Head Clerk and the pay of the Accountant to that of a Taluk clerk. The peons should be given a pay of Rs. 9 each. Formerly, the pay of a *Provertikar* was that of a Taluk Head *Rayasam*.

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DEWAN'S REPLY : Mr. Kesavan Unnittan, if you will look at paragraph 3 of Chapter III of the *Administration Report*, you will find that the number of cases in which recourse has been had to the issue of demand notices has undergone reduction. It is the intention of the Government to have as little recourse as possible to this process ; and if the fall in number that the *Report* shows for 1101 is maintained in future years also, I think you will not have reason to complain in regard to that matter. The question of reducing the cost of demand notices from four chackrams to—I think you said—one chackram is not such an easy matter. After all, it is not merely the cost of paper, and ink and the waste of pens or the pay of the *pakuthi* peon that we have to take into account. There are various other items also. Besides, it is necessary to have a certain amount to act as a deterrent on the defaulting tax-payer. What led me to think so now was your own instance of a gentleman who, though he has to pay only 7½ chs., feels lazy and waits till he gets the demand notice. I ask you, is it likely that this apathy, this indifference, will be reduced if the cost of the demand notice is reduced ? I am inclined to think that the indifference and the apathy will steadily increase with the reduction of the cost of the demand notice. It is a matter which was fully gone into, and carefully considered by the Legislative Council, and the Government found it necessary to accept the advice of the Land Revenue Commissioner that it is not possible to reduce it below four chackrams.

It is rather a remarkable instance that you mentioned, *viz.*, the case of a piece of land worth about Rs. 600 having been sold in auction for Rs. 29. I think it is an extreme case. However, I shall have that specific case enquired into by the Peishkar and see what was wrong there.

Your suggestion that, instead of paying *kist* in four stated periods, the tax may be paid in two instalments, is really worth considering. Unless there is some great difficulty in the taluk administration, it seems to me not a very difficult matter to arrange. I shall have that suggestion considered by the Land Revenue Commissioner and the Peishkars, and if it can be arranged without seriously inconveniencing anybody, I will see if it can be done.

6. Assignment of Land to Foreigners.

MR. NARAYANA PILLAI KOCHUKUNJU PILLAI (*Member, Pattanamtitta taluk*) dwelt at length on the evil consequences of the registry of a large area of over a lakh of acres in extent in the name of a foreign company alleged to have been under contemplation. Firstly, the area in question included the sources of the Manimala, the Pamba, the Arudai, the Kakkattar and the Kallar rivers. The spread of cultivation in this area would cause deposit of loose soil on the beds of those rivers and eventually cause their being silted up. That would seriously affect the agriculturists of Central Travancore, who mainly depended on those rivers for their water supply. Besides, soil would also be deposited on the *punja* fields rendering them less valuable. Again, the silting up of the rivers would cause floods during the rainy season and that would be another source of great damage to the adjoining lands and loss to their owners.

Secondly, the quantity of decayed leaf manure flowing down those rivers from the reserved forests would be reduced if the portions on their upper reaches be cultivated.

Thirdly, the main purpose of conserving reserved forests was for ensuring rainfall in the country. The Conservator of Forests himself had, in connection with the proposal to disafforest an extent of 750 acres, comprised in the *Mannankandam* and included in the Malayattur Reserved Forest, stated that the disafforestation of any additional area would be detrimental to public interests. But the member failed to see why the Conservator, a member of the Economic Development Board also, did not press the point when the question of the registry of this large area was discussed. In his opinion, the disafforestation of such a large area as 1,00,000 acres would seriously affect the rainfall of the country and cause scarcity of water in Central Travancore.

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